

Exhibit A

ESTIMATED LIQUIDATION VALUE

ASSETS		
	Cash on hand	\$167.73
	Accounts receivable	\$0.00
	Inventory	\$0.00
	Office furniture & equipment	\$0.00
	Machinery & equipment	\$491,050.00
	Automobiles	\$34,100.00
	Building & Land	\$202,500.00
	Customer list	\$100.00
	Lawsuits or other claims against third-parties	Unknown
	Other intangibles	\$200.00
Total Assets		\$728,117.73
LESS	Secured creditors' recoveries	
LESS	Chapter 7 trustee fees and expenses	Not Applicable; Secured Claims Greater Than Assets
LESS	Chapter 11 administrative expenses	Not Applicable; Secured Claims Greater Than Assets
Unsecured claims		
Percentage of Claims Which Unsecured Creditors Would Receive Or Retain in a Chapter 7 Liquidation:		
Percentage of Claims Which Unsecured Creditors Will Receive or Retain under the Plan:		